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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :  
KOUICHI MATSUDA : EXAMINER: TEKLE, DANIEL T.  
SERIAL NO: 10/563,768 :  
FILED: JANUARY 9, 2006 : GROUP ART UNIT: 2621  
FOR: AUDIO REPRODUCTION :  
METHOD AND DEVICE

AMENDMENT UNDER 37 CFR §1.111

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated February 22, 2010, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.